

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0010-17041889

## 01 Beaverhead County

### 0010 Wisdom Elem

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

### Certification

**Business Manager/Clerk:** Rita Munday **Phone #:** (406) 834-3435

(Signature)

(Date)

**Chair, Board of Trustees:** Dan Coon

(Signature)

(Date)

**County Superintendant** Linda Marsh

(Signature)

(Date)

### Software

Accounting Package: Quickbooks

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
009	State OTO Indian Education for All	STATE	STATE	state
014	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100101416	84.367
015	State OTO Indian Education for All	STATE	STATE	state
016	Donation Private Source	LOCAL	LOCAL	
018	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	FEDERAL	84.358A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,295.79	3,186.57		
02	Taxes Receivable - Real and Personal (120-149)	5,120.28	0.21		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	138.19	185.56		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	22,554.26	3,372.34		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	5,120.28	0.21		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,433.98	3,372.13		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17,433.98	3,372.13		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	22,554.26	3,372.34		

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,056.27		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,428.04		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		5,484.31		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		5,484.31		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		5,484.31		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		5,484.31		

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,145.59	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,145.59	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,145.59	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,145.59	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,145.59	

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			87,057.94	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			87,057.94	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			87,057.94	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			87,057.94	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			87,057.94	

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		0.52		
02	Taxes Receivable - Real and Personal (120-149)				11.05
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		0.52		11.05
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				11.05
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		0.52		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		0.52		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		0.52		11.05

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		38,107.66		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		38,107.66		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		38,107.66		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		38,107.66		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		38,107.66		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## 01 Beaverhead County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	48,075.21	50,666.13
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,085.71	1,929.90
1190	Penalties and Interest on Taxes	198.25	154.41
1510	Interest Earnings	37.11	42.22
1900	Other Revenue from Local Sources	148.73	69.69
3110	Direct State Aid	59,914.72	65,366.33
3111	Quality Educator	6,084.00	6,226.00
3112	At Risk Student	1,795.72	1,778.19
3113	Indian Education For All	367.20	375.84
3114	American Indian Achievement Gap	200.00	0.00
3115	State Spec Ed Allowable Cost Pymt to Districts	2,436.00	2,721.60
3116	Data For Achievement	270.00	360.00
3118	Natural Resource Development	426.97	733.84
3120	State Guaranteed Tax Base Aid	1,768.80	410.40
3444	State School Block Grant	16,071.21	16,071.21
3446	SB96 Block Grant Reimbursement	253.78	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>140,133.41</b>	<b>146,905.76</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	65,875.30	69,212.64
			2XX	Personal Services - Employee Benefits	5,118.49	1,467.48
			3XX	Purchased Professional and Technical Services	2,537.89	3,210.65
			4XX	Purchased Property Services	2,439.22	238.78
			5XX	Other Purchased Services	473.16	423.40
			6XX	Supplies and Materials	4,660.44	6,841.62
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services	0.00	628.00
			5XX	Other Purchased Services	0.00	732.28
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	15,600.00	16,800.00
			2XX	Personal Services - Employee Benefits	49.13	56.44
			3XX	Purchased Professional and Technical Services	900.00	1,827.50
			5XX	Other Purchased Services	1,744.28	2,617.90
			6XX	Supplies and Materials	462.23	348.90
			810	Dues and Fees	372.44	403.56



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01		
PRC	Program	Function	Object	2015 Value	2016 Value		
		26XX	Operation and Maintenance of Plant Services				
			1XX	Personal Services - Salaries	4,288.30	3,766.65	
			2XX	Personal Services - Employee Benefits	265.11	240.26	
			4XX	Purchased Property Services	26,635.63	32,000.78	
			5XX	Other Purchased Services	3,353.00	2,889.00	
			6XX	Supplies and Materials	1,278.61	2,180.19	
	280	Special Education - Local and State					
		62XX	Resources Transferred to Other School Districts or Cooperatives				
			920	Resources Transferred to Other School Districts or Cooperatives	3,507.84	3,919.11	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					139,561.07	149,805.14	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					20,333.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					146,905.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					149,805.14	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,433.98	(5)





# Trustees' Financial Summary

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**01 Beaverhead County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.44	6.76
	2220 County On-Schedule Trans Reimb	2,419.61	2,542.71
	3210 State On-Schedule Trans Reimb	2,478.87	1,893.99
	3444 State School Block Grant	183.25	183.25
	6100 Material Prior Period Revenue Adjustments	0.00	16.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5,088.17</u>	<u>4,643.37</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			5XX Other Purchased Services	<u>4,957.72</u>	<u>3,787.96</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,957.72</u>	<u>3,787.96</u>

#### Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance	2,516.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,643.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,787.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,372.13	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.26	3.83
	2240 County Retirement Distribution	10,734.02	12,852.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,739.28	12,856.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	10,380.06	10,572.82
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	1,209.51	1,319.63
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	321.71	296.83
	280	Special Education - Local and State			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	346.88	390.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,258.16	12,579.52

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					5,207.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,856.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,579.52 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,484.31 (5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>014</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	984.00
<b>015</b>	<b>State OTO Indian Education for All</b>	
	1510 Interest Earnings	2.71
<b>016</b>	<b>Donation Private Source</b>	
	1510 Interest Earnings	1.17
	1920 Contributions/Donations from Private Sources	732.71
<b>018</b>	<b>Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	30,373.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>32,093.75</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>009</b>	<b>State OTO Indian Education for All</b>				
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		1,000.00
			<b>009 Subtotal</b>		<u>1,000.00</u>
<b>014</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>				
	<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>				
	<b>221X Improvement of Instruction Services</b>				
			3XX Purchased Professional and Technical Services		984.00
			<b>014 Subtotal</b>		<u>984.00</u>
<b>015</b>	<b>State OTO Indian Education for All</b>				
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		1,131.06
			<b>015 Subtotal</b>		<u>1,131.06</u>
<b>016</b>	<b>Donation Private Source</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services		500.05
			6XX Supplies and Materials		650.76
			7XX Property and Equipment Acquisition		3,500.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			4XX Purchased Property Services		395.17
			<b>016 Subtotal</b>		<u>5,045.98</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
018	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	3,000.00
			2XX	Personal Services - Employee Benefits	12,072.23
			3XX	Purchased Professional and Technical Services	4,383.53
			4XX	Purchased Property Services	691.18
			5XX	Other Purchased Services	74.75
			6XX	Supplies and Materials	7,882.11
		221X	Improvement of Instruction Services		
			3XX	Purchased Professional and Technical Services	600.00
			5XX	Other Purchased Services	352.68
		23XX	Support Services - General Administration		
			810	Dues and Fees	27.25
		26XX	Operation and Maintenance of Plant Services		
			6XX	Supplies and Materials	1,289.43
				<b>018 Subtotal</b>	<b>30,373.16</b>
				<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>38,534.20</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					6,440.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,093.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					38,534.20 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
009 State OTO Indian Education for All	0.00	1,000.00	-1,000.00
014 Title II, Part A, Teacher/Principal Train/Recruit	984.00	984.00	0.00
015 State OTO Indian Education for All	2.71	1,131.06	-1,128.35
016 Donation Private Source	733.88	5,045.98	-4,312.10
018 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	30,373.16	30,373.16	0.00
<b>Total</b>	<b>32,093.75</b>	<b>38,534.20</b>	<b>-6,440.45</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.50	18.48
	1910 Rentals	1,900.00	2,100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,918.50</b>	<b>2,118.48</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	2,479.90
			6XX Supplies and Materials	62.86	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>62.86</b>	<b>2,479.90</b>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					9,507.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,118.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,479.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,145.59	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	179.38	188.23
	1900 Other Revenue from Local Sources	1,350.00	1,215.00
	4820 Federal Impact Aid - Title VIII	3,286.97	1,478.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,816.35</b>	<b>2,881.54</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 26
Beginning Fund Balance						84,176.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,881.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						87,057.94 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	139.26	146.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>139.26</u>	<u>146.16</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	146.16
			4XX Purchased Property Services	139.26	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>139.26</u>	<u>146.16</u>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	146.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1925 Innovative Education Payment	0.00	0.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>0.52</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.52	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.32	3.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5.32	3.53

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		0.00	2,407.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,407.37

#### Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	2,403.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,407.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)

# Trustees' Financial Summary

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## 01 Beaverhead County

### 0010 Wisdom Elem

#### Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	50,500.00	52,500.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	470.93	2,725.57
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	13,192.38	6,464.39
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,721.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,721.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	907.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,919.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,919.11
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

# Trustees' Financial Summary

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## 01 Beaverhead County

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#### Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,919.11	0.00	0.00	0.00	0.00
<b>Totals</b>			3,919.11	0.00	0.00	0.00	0.00

3,919.11

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0010-17041889

**01 Beaverhead County**

**0010 Wisdom Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1.00	0.00	0.00	0.00	1.00
Land Improvements	21,694.00	0.00	1,490.00	0.00	23,184.00
Buildings	392,958.52	0.00	19,241.00	0.00	412,199.52
Machinery and Equipment	181,305.65	0.00	3,500.00	0.00	184,805.65
Totals at Historical Cost	595,959.17	0.00	24,231.00	0.00	620,190.17
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	595,959.17	0.00	24,231.00	0.00	620,190.17

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.



# Trustees' Financial Summary

**FY2015-16**

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**01 Beaverhead County**

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# Trustees' Financial Summary

**FY2015-16**

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**01 Beaverhead County**

**0010 Wisdom Elem**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - TRS	72,711.00	4,660.00	0.00	77,371.00